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*Counsel for Debtor Suffolk Regional
Off-Track Betting Corporation*

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

In re:

SUFFOLK REGIONAL OFF-TRACK
BETTING CORPORATION,

Debtor.¹

Chapter 9

Case No. 11-42250-CEC

**LIST OF CREDITORS
HOLDING 30 LARGEST UNSECURED CLAIMS**

I, Celine M. Gazes, Comptroller and Director of Finance of Suffolk Regional Off-Track Betting Corporation, declare under penalty of perjury that I have read the list of creditors holding the 30 largest unsecured claims, attached hereto as Exhibit "A", and that it is true and correct to the best of my knowledge, information and belief.

¹ Suffolk Regional Off-Track Betting Corporation's address is 5 Davids Drive, Hauppauge, New York 11788 and its tax-payer identification number is 11-2336937.

Dated: Hauppauge, New York
March 24, 2011

By:

A handwritten signature in black ink, appearing to read "Celine M. Gazes", written over a horizontal line.

Name: Celine M. Gazes

Title: Comptroller/Director of Finance

Suffolk Regional Off-Track
Betting Corporation

EXHIBIT A**LIST OF CREDITORS
HOLDING 30 LARGEST UNSECURED CLAIMS**

Following is the list of the creditors holding the 30 largest unsecured claims of Suffolk Regional Off-Track Betting Corporation (“Suffolk OTB”) as of March 18, 2011.² The list is prepared for filing in this chapter 9 case in accordance with sections 924 and 925 of the Bankruptcy Code and Rule 1007(d) of the Federal Rules of Bankruptcy Procedure. The list supersedes the list of creditors holding the 20 largest unsecured claims filed by Suffolk OTB on March 18, 2011. *See* List of Creditors Holding 20 Largest Unsecured Claims [Docket No. 3]. In addition to including ten (10) additional creditors pursuant to the request of the United States Trustee, information regarding the creditors holding the 20 largest unsecured claims has been amended, including, but not limited to, mailing addresses and amounts of claims. The list does not include (1) persons who come within the definition of “insider” set forth in section 101 of the Bankruptcy Code, or (2) secured creditors. The list is based upon the books and records of Suffolk OTB. Where a claim is deemed disputed, the information presented in the list does not constitute an admission by, nor is it binding upon, Suffolk OTB.

² The amount of claims with respect to the racetracks is current as of February 28, 2011.

**LIST OF CREDITORS HOLDING
30 LARGEST UNSECURED CLAIMS**

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]</i>
Yonkers Raceway 810 Central Avenue Yonkers, NY 10704	Ursala McIntyre (914) 968-4200 Yonkers Raceway 810 Central Avenue Yonkers, NY 10704	Host track settlements, including commissions payable on racing wagers; other statutory commissions; Article 78 Proceeding - stayed	D	\$2,467,397.64
New York Racing Association, Inc. P.O. Box 90 Jamaica, NY 11417	Shauna DeFour (718) 641-4700 New York Racing Association, Inc. P.O. Box 90 Jamaica, NY 11417	Host track settlements, including commissions payable on racing wagers; other statutory commissions	D	\$1,711,340.83
New York State and Local Retirement System 110 State Street Albany, NY 12244	Michael Clenahan (518) 473-4132 New York State and Local Retirement System 110 State Street Albany, NY 12244	Contributions for future retirement benefits of current employees; Article 78 Proceeding – award on appeal	D	\$1,134,883.64
Suffolk County 330 County Center Road Riverhead, NY 11901	Honorable Angie M. Carpenter, Treasurer (631) 852-1500 Suffolk County 330 County Center Road Riverhead, NY 11901	Statutory surcharge	D	\$474,381.21

(1)	(2)	(3)	(4)	(5)
Finger Lakes Racetrack P.O. Box 25250 Farmington, NY 14425	Michael Struzyk (718) 659-3520 Finger Lakes Racetrack P.O. Box 25250 Farmington, NY 14425	Host track settlements, including commissions payable on racing wagers; other statutory commissions	D	\$461,443.30
New York State Department of Civil Service - Employee Benefits Division P.O. Box 3801 New York, NY 10008- 3801	Kevin Hill (518) 485-1771 New York State Department of Civil Service - Employee Benefits Division P.O. Box 3801 New York, NY 10008-3801	Employee benefits	D	\$384,894.07
Stewart Avenue Associates LLC 877 Stewart Avenue, Suite 1 Garden City, NY 11530	Dr. Andrey Goncharuk (516) 745-0500 Stewart Avenue Associates LLC 877 Stewart Avenue, Suite 1 Garden City, NY 11530	Promissory note in consideration for branch renovation; rent	D	\$370,088.67
Monticello Raceway Routes 17 and 17B Monticello, NY 12701	Maureen Flynn (845) 794-4100 Monticello Raceway Routes 17 and 17B Monticello, NY 12701	Host track settlements, including commissions payable on racing wagers; other statutory commissions	D	\$352,639.30
New York City New York City Law Department 100 Church Street New York, NY 10007- 2601	Alan H. Kleinman, Senior Counsel, Affirmative Litigation Division (212) 788-1012 New York City Law Department 100 Church Street New York, NY 10007-2601	Statutory surcharge	D	\$204,126.32

(1)	(2)	(3)	(4)	(5)
Sportech, Inc. P.O. Box 935091 Atlanta, GA 31193-5091	Michelle Fischer (678) 297-5271 Sportech, Inc. P.O. Box 935091 Atlanta, GA 31193-5091	Computational and communication charges and equipment rental	D	\$163,983.51
Turfway Park P.O. Box 8 Florence, KY 41022	Kim Puthoff (859) 647-4814 Turfway Park P.O. Box 8 Florence, KY 41022	Host track settlements, including commissions payable on racing wagers	D	\$75,894.32
New York State Department of Taxation and Finance OTPA Accounting-Miscellaneous Tax, Building 8-Room 431 W A Harriman Campus Albany, NY 12205-0048	John Walpher (518) 457-2210 New York State Department of Taxation and Finance OTPA Accounting-Miscellaneous Tax, Building 8-Room 431 W A Harriman Campus Albany, NY 12205-0048	Pari-Mutuel Tax on wagers	D	\$72,242.81
Teamsters Union Local 237 216 West 14 th Street New York, NY 10011	Ron Germana (212) 924-2000 Teamsters Union Local 237 216 West 14 th Street New York, NY 10011	Employee benefits	D	\$71,514.50
Parx 3001 Street Road Bensalem, PA 19020	Carolyn Haggard (215) 639-9000 Parx 3001 Street Road Bensalem, PA 19020	Host track settlements, including commissions payable on racing wagers	D	\$62,240.35
Daily Racing Form Dept. Ch 17138 Palatine, IL 60055-7138	Harold McAlpin (215) 547-0938, ext. 222 Daily Racing Form Dept. Ch 17138 Palatine, IL 60055-7138	Publications for re-sale	D	\$50,922.11

(1)	(2)	(3)	(4)	(5)
New York State Racing and Wagering Board One Broadway Center Suite 600 Schenectady, NY 12305- 2553	Kristen Buckley, Acting Secretary (518) 395-5400 New York State Racing and Wagering Board One Broadway Center Suite 600 Schenectady, NY 12305-2553	Regulatory Fee on wagers	D	\$48,231.90
McKenna, Long and Aldridge LLP 230 Park Avenue New York, NY 10169- 0005	Christopher Graham (212) 922-1800 McKenna Long & Aldridge LLP 230 Park Avenue New York, NY 10169-0005	Legal services	D	\$46,457.70
Sunland Park 1200 Futurity Park Sunland Park, NM 88063	Carlos Mendiola (575) 874-5250 Sunland Park 1200 Futurity Park Sunland Park, NM 88063	Host track settlements, including commissions payable on racing wagers	D	\$44,497.43
XpressBet, Inc. (The Meadows) 200 Race Track Road, Building #26 Washington, PA 15301	Krystal Parish (412) 232-6935 XpressBet, Inc. 200 Race Track Road, Building #26 Washington, PA 15301	Host track settlements, including commissions payable on racing wagers	D	\$42,546.92
Nassau Regional Off- Track Betting Corporation 220 Fulton Street Hempstead, NY 11550	William Nussbaum (516) 572-2800, ext. 145 Nassau Regional Off-Track Betting Corporation 220 Fulton Street Hempstead, NY 11550	Statutory surcharge	D	\$37,000.00 (estimate)

(1)	(2)	(3)	(4)	(5)
Churchill Downs Inc./ Churchill Downs Simulcast Network 700 Central Avenue Louisville, KY 40208	Whitney Stephens (502) 636-4849 Churchill Downs Inc./ Churchill Downs Simulcast Network 700 Central Avenue Louisville, KY 40208	Host track settlements, including commissions payable on racing wagers	D	\$36,440.18
Beulah Park P.O. Box 850 Grove City, OH 43123	Debbie Stroth (614) 871-9600, ext. 1272 Beulah Park P.O. Box 850 Grove City, OH 43123	Host track settlements, including commissions payable on racing wagers	D	\$35,836.66
Los Angeles Turf Club (Santa Anita) P.O. Box 60014 Arcadia, CA 91066	Mary Forney (626) 574-7223 Los Angeles Turf Club (Santa Anita) P.O. Box 60014 Arcadia, CA 91066	Host track settlements, including commissions payable on racing wagers	D	\$31,088.72
Roberts Communications, LLC 4175 Cameron Street, Suite B-10 Las Vegas, NV 89103	Todd Roberts (702) 227-7500 Roberts Communications, LLC 4175 Cameron Street, Suite B-10 Las Vegas, NV 89103	Communication services	D	\$29,400.00
Turf Paradise 1501 W. Bell Road Phoenix, AZ 85023	Jesse Gerdus (602) 375-6493 Turf Paradise 1501 W. Bell Road Phoenix, AZ 85023	Host track settlements, including commissions payable on racing wagers	D	\$26,321.89
Long Island Power Authority Long Island Power Authority P.O. Box 9039 Uniondale, NY 11510	Ms. Holden (631) 755-6000 Long Island Power Authority P.O. Box 9039 Uniondale, NY 11510	Utility services	D	\$26,102.63

(1)	(2)	(3)	(4)	(5)
Penn National Group (Charlestown) P.O. Box 32 Grantville, PA 17028	Alicia Raton (717) 469-3334 Penn National Group (Charlestown) P.O. Box 32 Grantville, PA 17028	Host track settlements, including commissions payable on racing wagers	D	\$25,015.69
Maryland Jockey Club (Laurel Park) P.O. Box 130 Laurel, MD 20725	Norma Holt (301) 470-5660 Maryland Jockey Club (Laurel Park) P.O. Box 130 Laurel, MD 20725	Host track settlements, including commissions payable on racing wagers	D	\$24,032.87
Nasrin (c/o Roberts Communications) 4175 Cameron Street, Suite B-10 Las Vegas, NV 89103	Todd Roberts (702) 227-7500 Nasrin (c/o Roberts Communications) 4175 Cameron Street, Suite B-10 Las Vegas, NV 89103	Communication services	D	\$23,475.00
Lewiston Raceway Settlement (Dover Downs) 4 Mollison Way Lewiston, ME 04240	Clair McGraw (207) 784-6457 Lewiston Raceway Settlement (Dover Downs) 4 Mollison Way Lewiston, ME 04240	Host track settlements, including commissions payable on racing wagers	D	\$23,081.12